



ISLAND COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA BILL

MEETING DATE #19

9-15-2020

CONSENT AGENDA

X REGULAR AGENDA

PUBLIC HEARING/MTG

C-70-20

DEPARTMENT: BUDGET

DIVISION: (if applicable)

STAFF CONTACT: DOUGLAS MARTIN (x7254)

AGENDA SUBJECT: Schedule Public Hearing: Resolution C-70-20 Adopting The Island County Budget And Diking District #4 Budget For Fiscal Year 2021

BACKGROUND/SUMMARY: (include prior BOCC discussion & action, if applicable)

The proposed resolution adopts the annual budgets for all Island County funds and departments and Diking District #4 for fiscal year 2021

FISCAL IMPACT/FUNDING SOURCE:

As shown on Exhibit.

RECOMMENDED ACTION:

- ☐ Approve/Adopt  
☒ Schedule Public Hearing/Meeting October 5, 2020 @ 10:00 a.m.  
☐ Continue Public Hearing/Meeting  
☐ Information/Discussion  
☐ Other (describe) \_\_\_\_\_

SUGGESTED MOTION:

[BELOW TO BE COMPLETED BY CLERK OF BOARD]

BOCC ACTION:

- ☐ APPROVED  
☐ DENIED  
☐ TABLED/DEFERRED/NO ACTION TAKEN  
☐ CONTINUED TO DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_ TIME: \_\_\_\_  
☐ OTHER \_\_\_\_\_

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
OF ISLAND COUNTY, WASHINGTON

IN THE MATTER OF ADOPTING THE ISLAND  
COUNTY BUDGET AND DIKING DISTRICT #4  
BUDGET FOR FISCAL YEAR 2021

RESOLUTION NO. C-70-20

The Board of County Commissioners has reviewed the proposed resolution and sets it for public hearing on October 5, 2020 at 10:00 a.m.

APPROVED September \_\_\_, 2020.

BOARD OF COUNTY COMMISSIONERS  
Island County, Washington

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Janet St. Clair, Chair

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
OF ISLAND COUNTY, WASHINGTON**

IN THE MATTER OF ADOPTING THE ISLAND  
COUNTY BUDGET AND DIKING DISTRICT #4  
BUDGET FOR FISCAL YEAR 2021

RESOLUTION NO. C-70-20

**WHEREAS**, Chapter 36.40 RCW provides for the development, presentation, consideration and fixing of the final budgets for each County fund by the Board of County Commissioners, and

**WHEREAS**, several public meetings (Island County budget workshops) have been held to consider estimated 2021 revenues and expenditures, all open to citizen input and comment, and

**WHEREAS**, all input, suggestions, requests, and other considerations have been weighed by the Board of County Commissioners resulting in the following 2021 Preliminary Budget attached as Exhibit A; and

**WHEREAS**, the County budgets on the modified accrual cash basis which includes any expenditures budgeted in 2021 that are paid during 2021 and thirteenth period (January 2022);

**NOW, THEREFORE BE IT RESOLVED, BE IT FURTHER RESOLVED**, that the Board of County Commissioners has reviewed the Preliminary Budget in public meeting, and hereby adopts the 2021 Budget for all Island County Funds and the 2021 Budget for Diking District #4, as shown on the attached Exhibit A.

ADOPTED this \_\_\_\_\_ day of October, 2020 following public hearing.

**BOARD OF COUNTY COMMISSIONERS  
ISLAND COUNTY, WASHINGTON**

\_\_\_\_\_  
Janet St. Clair, Chair

\_\_\_\_\_  
Helen Price Johnson, Member

\_\_\_\_\_  
Jill Johnson, Member

**ATTEST:**

\_\_\_\_\_  
Virginia Shaddy, Clerk of the Board

EXHIBIT A

ISLAND COUNTY BUDGET AND DIKING DISTRICT #4 BUDGET  
FOR FISCAL YEAR 2021

**ISLAND COUNTY  
2021 BUDGET  
ALL FUNDS & DEPARTMENTS**

Description	Prior Years Actuals 2018	2019	Year to Date @ 8/31/2020	2020 Budget	2021 Budget	\$ Change	% Change
<b>REVENUES</b>							
PROPERTY TAXES	\$18,023,956	\$18,497,995	\$10,594,895	\$18,442,428	\$18,635,939	\$193,511	1%
SALES & OTHER TAXES	20,005,970	20,567,416	10,434,059	20,569,118	20,547,006	-\$22,112	0%
LICENSES & PERMITS	2,492,983	2,583,841	1,506,136	2,422,450	2,632,550	210,100	9%
INTERGOVERNMENT REVENUES	19,653,411	16,138,013	9,225,444	19,057,092	18,772,875	-284,217	-1%
CHARGES FOR SERVICES	15,619,459	15,056,435	9,972,247	17,427,719	18,098,543	670,824	4%
FINES & PENALTIES	461,780	361,098	200,009	412,970	313,000	-99,970	-24%
MISCELLANEOUS & INTEREST	7,614,412	9,154,494	7,045,168	7,665,629	6,294,189	-1,371,440	-18%
TRANSFERS & OTHER SOURCES	5,027,283	4,871,316	8,700,066	14,272,842	3,744,330	-10,528,512	-74%
TOTAL REVENUES	88,899,254	87,230,608	57,678,024	100,270,248	89,038,432	-11,231,816	-11%
USES OF FUND BALANCE/RESERVES				10,115,522	11,227,520	1,111,998	11%
TOTAL	\$88,899,254	\$87,230,608	\$57,678,024	\$110,385,770	\$100,265,952	-\$10,119,818	-9%
<b>EXPENDITURES</b>							
SALARIES	\$26,999,711	\$27,855,402	\$18,084,097	\$29,748,688	\$30,033,284	\$284,596	1%
BENEFITS	10,449,663	11,436,002	7,731,868	12,788,520	13,571,550	\$783,030	6%
MAINTENANCE & OPERATIONS	28,585,453	29,494,023	14,000,414	32,378,224	29,802,607	-2,575,617	-8%
INTERGOVERNMENT	2,854,647	3,684,018	2,144,355	3,010,224	6,856,866	3,846,642	128%
CAPITAL	5,119,865	3,637,693	7,065,408	15,970,343	3,464,698	-12,505,645	-78%
INTERDEPT & TRANSFERS	11,087,251	9,792,536	6,710,284	10,673,956	11,190,001	516,045	5%
DEBT SERVICE & OTHER	3,159,581	-324,177	1,069,303	1,895,125	2,204,875	309,750	16%
TOTAL EXPENDITURES	88,256,171	85,575,497	56,805,729	106,465,080	97,123,881	-9,341,199	-9%
ACCUMULATION OF FUND BALANCE				3,920,690	3,142,071	-778,619	-20%
TOTAL	\$88,256,171	\$85,575,497	\$56,805,729	\$110,385,770	\$100,265,952	-\$10,119,818	-9%
Revenues Over(Under) Expenditures	\$643,083	\$1,655,111	\$872,295	\$0	\$0	\$0	

**FOOTNOTES**

**REVENUES**

- Sales & Other Taxes: the economic downturn has reduced this projected revenue source
- Intergovernmental Revenues: this category includes payment from other governments including grants, state & federal pass thru funding sources
- Fines & Penalties: lower expectation for collection due to recent changes in state law reducing County ability to enforce fines and collect penalty
- Misc & Interest: Lower interest rates have reduced this revenue
- Uses of Fund Balance: The County accrues and plans use of fund balance for capital and significant projects and to provide resiliency during economic downturns

**EXPENDITURES**

- Salaries: include a 1.50% COLA for employees
- Benefits: include a 10% increase in medical premiums for employees
- Maintenance & Operations: variance reflects reduction or delay of planned road work and capital projects
- Intergovernmental: these costs are payments to other governmental entities; increase in 2021 reflects use of Rural County Sales tax funds balance for Langley water/sewer infrastructure, a Coupeville Wharf repair project and other smaller projects.
- Capital: budget for 2021 has is significantly lower no planned major capital projects due to the completion of the Camano Admin Building and the Rehabilitation Center in Oak Harbor in 2020.

**ISLAND COUNTY  
2021 BUDGET  
REVENUES  
DEPARTMENT SUMMARY**

Department	Prior Years Actuals		Year to Date @ 8/31/2020	2020 Budget	2021 Budget	\$ Change	% Change
	2018	2019					
Assessor	16,643	15,223	12,067	8,500	10,385	\$1,885	22%
Auditor	1,065,639	1,112,868	1,349,103	1,185,395	1,339,543	\$154,148	13%
Budget							
Clerk	341,510	339,951	178,943	308,400	289,450	-\$18,950	-6%
Commissioners	19						
Coroner	33,444	42,624	20,300	35,000	35,000	\$0	0%
District Court	919,882	758,764	438,911	757,319	648,202	-\$109,117	-14%
Emergency Management	78,455	105,671	0	185,800	99,218	-\$86,582	-47%
Extension Services	235,782	231,378	257,239	304,128	304,688	\$560	0%
Facilities Management	744,503	1,358,796	6,002,305	7,259,354	941,528	-\$6,317,826	-87%
General Services Admin	2,208,276	1,923,086	1,453,773	2,109,328	2,183,586	\$74,258	4%
Human Resources	24,633	9,178		4,000	4,000	\$0	0%
Human Services	5,050,805	6,058,114	5,022,140	10,452,718	4,622,706	-\$5,830,012	-56%
Information Technology	0	63	-1057	805,000	548,530	-\$256,470	-32%
Miscellaneous	3,062,585	3,054,135	1,407,400	3,518,918	7,247,720	\$3,728,802	106%
Natural Resources	749,707	413,677	277,086	815,314	867,038	\$51,724	6%
Planning	2,945,813	3,165,195	2,096,766	3,223,095	3,286,495	\$63,400	2%
Prosecuting Attorney	296,884	349,977	227,724	378,277	345,640	-\$32,637	-9%
Public Health	3,444,070	2,813,646	2,191,764	3,667,449	3,752,605	\$85,156	2%
Public Works	34,765,533	32,192,284	18,495,851	40,211,637	38,981,432	-\$1,230,205	-3%
Sheriff	1,775,343	1,573,976	1,506,975	1,818,738	1,818,738	\$0	0%
Superior Court	1,848,486	1,906,098	936,648	2,158,608	1,872,981	-\$285,627	-13%
Treasurer	1,737,273	2,139,578	956,021	1,264,067	907,600	-\$356,467	-28%
Fiscal Non-departmental	27,553,969	27,666,326	14,848,065	29,914,725	30,158,867	\$244,142	1%
TOTAL	\$88,899,254	\$87,230,608	\$57,678,024	\$110,385,770	\$100,265,952	-\$10,119,818	-9%



**ISLAND COUNTY  
2021 BUDGET  
EXPENDITURES  
DEPARTMENT SUMMARY**

Department	Prior Years Actuals		Year to Date @	2020	2021	\$	%
	2018	2019	8/31/2020	Budget	Budget	Change	Change
Assessor	1,313,296	1,428,744	889,325	1,457,371	1,554,288	\$96,917	7%
Auditor	1,474,659	1,298,425	1,048,368	1,552,662	1,680,303	127,641	8%
Budget	75,252	127,557	82,843	133,993	136,759	2,766	2%
Clerk	566,683	625,574	387,890	661,509	652,536	-8,973	-1%
Commissioners	609,981	722,373	510,813	760,992	790,178	29,186	4%
Coroner	290,378	344,561	241,114	397,177	394,768	-2,409	-1%
District Court	1,335,205	1,320,925	849,230	1,434,029	1,491,012	56,983	4%
Emergency Management	182,616	266,253	139,096	368,344	312,385	-55,959	-15%
Extension Services	281,213	278,072	124,591	304,128	304,688	560	0%
Facilities Management	3,675,821	3,463,064	4,792,915	9,071,786	3,164,327	-5,907,459	-65%
General Services Admin	4,084,161	2,811,506	1,385,496	3,424,039	3,591,853	167,814	5%
Human Resources	457,432	491,138	332,150	511,976	500,600	-11,376	-2%
Human Services	5,402,765	6,946,071	6,176,100	12,072,876	5,758,339	-6,314,537	-52%
Information Technology	2,003,569	1,914,853	1,459,736	2,509,411	2,435,116	-74,295	-3%
Miscellaneous	2,552,850	3,601,713	1,228,263	3,806,058	7,544,760	3,738,702	98%
Natural Resources	913,911	766,098	468,295	815,314	867,038	51,724	6%
Planning	2,809,706	2,982,138	2,270,333	3,223,095	3,286,495	63,400	2%
Prosecuting Attorney	1,915,104	1,947,174	1,313,801	2,136,261	2,280,944	144,683	7%
Public Health	3,689,688	3,356,714	2,595,585	3,667,449	3,752,605	85,156	2%
Public Works	38,150,391	37,725,092	19,932,096	41,793,583	40,683,591	-1,109,992	-3%
Sheriff	10,066,614	10,018,199	6,903,948	10,663,497	11,076,145	412,648	4%
Superior Court	2,945,720	3,140,839	2,061,132	3,520,847	3,264,216	-256,631	-7%
Treasurer	875,011	870,831	563,670	965,002	951,814	-13,188	-1%
Fiscal Non-departmental	2,584,145	-872,417	1,048,939	5,134,371	3,791,192	-1,343,179	-26%
<b>TOTAL</b>	<b>\$88,256,171</b>	<b>\$85,575,497</b>	<b>\$56,805,729</b>	<b>\$110,385,770</b>	<b>\$100,265,952</b>	<b>-\$10,119,818</b>	<b>-9%</b>

**ISLAND COUNTY  
2021 BUDGET  
REVENUES  
FUND SUMMARY**

Island County finances are organized into over 50 separate funds. Each fund acts as a separate unit for accounting and budgetary purposes. A fund is a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or fund balances. Funds allow the County to separately budget and account for revenues that are restricted by law or policy to a specific use or purpose.

Fund	Prior Years Actuals		Year to	2020 Budget	2021 Budget	\$ Change	% Change
	2018	2019	Date @ 8/31/2020				
2% HOTEL/MOTEL PUBLIC FACILITY	\$313,198	\$411,753	\$141,004	\$358,918	\$286,183	-\$72,735	-20%
ALCOHOL/SUBSTANCE ABUSE	331,458	333,529	130,719	257,224	386,408	129,184	50%
ANTI-PROFITEERING						0	0%
AUDITOR'S M & O	120,287	128,871	114,327	146,437	137,819	-8,618	-6%
BOATING SAFETY PROGRAM	39,945	58,991	37,694	40,000	40,000	0	0%
CAPITAL DRAINAGE						0	0%
CASA FUND	142,845	148,263	125,931	158,003	159,603	1,600	1%
CLEAN WATER UTILITY	1,495,799	1,525,114	892,703	1,507,000	1,507,000	0	0%
COMM MENTAL HEALTH FACILITY						0	0%
CONSERVATION FUTURES	1,151,885	742,538	425,680	737,000	763,994	26,994	4%
CONSTRUCTION ACQUISITION	1,000,000	3,051,029	8,470,859	12,653,022	100,000	-12,553,022	-99%
CORNET BAY DOCK	10,805	14,703	14,600	17,667	17,667	0	0%
CORONA VIRUS RELIEF						0	0%
COUNTY LAW LIBRARY	26,789	26,571	13,688	26,364	26,038	-326	-1%
COUNTY ROAD	20,012,337	18,449,412	10,011,050	24,086,029	23,376,343	-709,686	-3%
COURTHOUSE EXPANSION						0	0%
CURRENT EXPENSE	27,418,860	27,817,430	15,132,054	30,102,401	29,533,125	-569,276	-2%
DEVELOPMENTAL DISABILITIES	1,093,875	1,131,420	536,245	1,195,086	1,182,825	-12,261	-1%
DRUG SEIZURE	3,285	2,477	920	2,500	2,500	0	0%
ELECTION RESERVE	244,132	198,196	553,164	342,895	492,724	149,829	44%
ENHANCED 911	1,146,103	904,246	425,492	831,000	831,000	0	0%
EQUIPMENT RENTAL/REVOLVING	5,589,467	4,298,570	2,350,554	4,514,293	4,229,116	-285,177	-6%
EXTENSION SERVICES	235,782	231,378	257,239	304,128	304,688	560	0%
FAMILY RES CNTR CAMANO	120,547	80,120	48,899	78,837	81,068	2,231	3%
FAMILY RES CNTR OAK HARBOR	59,931	61,611	31,400	62,730	50,043	-12,687	-20%
FAMILY RES CNTR SO WHIDBEY	4,011	7,221	10,549	10,334	10,606	272	3%
FEDERAL ASSET FORFEITURE						0	0%
FIRE PERMIT PROGRAM	40,810	30,919	29,915	41,000	41,000	0	0%
FOUR SPRINGS LAKE PRESERVE	69,943					0	0%
HISTORIC PRESERVATION	21,381	21,886	17,121	21,000	22,000	1,000	5%
HOMELESS HOUSING	923,180	1,019,983	818,865	1,142,396	1,421,763	279,367	24%
HUMAN SERVICES	1,199,810	248,882	264,982	404,014	563,570	159,556	39%
INSURANCE RESERVE	973,291	1,039,505	954,286	1,273,791	1,334,992	61,201	5%
INVESTMENT MAINT FUND		69,441	47,047	67,500	60,000	-7,500	-11%
ISL CNTY PLANNING DEV FUND	2,945,622	3,165,195	2,097,928	3,223,095	3,286,495	63,400	2%
JOINT TOURISM PROMOTION	406,334	504,482	253,750	439,000	351,183	-87,817	-20%
JUVENILE DETENTION CENTER	1,300,314	1,334,915	630,125	1,681,444	1,353,000	-328,444	-20%
LOW-INCOME HOUSING SURCHARGE	117,802	380,627	193,845	538,700	564,440	25,740	5%



**ISLAND COUNTY  
2021 BUDGET  
REVENUES  
FUND SUMMARY**

Island County finances are organized into over 50 separate funds. Each fund acts as a separate unit for accounting and budgetary purposes. A fund is a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or fund balances. Funds allow the County to separately budget and account for revenues that are restricted by law or policy to a specific use or purpose.

Fund	Prior Years Actuals		Year to	2020 Budget	2021 Budget	\$ Change	% Change
	2018	2019	Date @ 8/31/2020				
MENTAL HEALTH	233,975	220,333	118,591	206,975	252,761	45,786	22%
MH THERAPEUTIC COURT SALES TAX	1,319,966	1,334,441	630,694	1,809,365	1,410,137	-399,228	-22%
MOTOR POOL	411,495	587,106	141,701	684,438	625,639	-58,799	-9%
NATURAL RESOURCES	749,707	413,677	277,086	815,314	867,038	51,724	6%
PATHS & TRAILS	251,483	527,574		1,226,604	772,200	-454,404	-37%
PUBLIC HEALTH	3,384,834	2,766,617	2,159,663	3,626,449	3,711,605	85,156	2%
PUBLIC WORKS	38,688	1,159	386	82,180	327,869	245,689	299%
REET 1 CAPITAL IMPROVEMENTS	2,028,111	2,001,422	1,338,430	1,825,000	2,143,875	318,875	17%
REET 2 CAPITAL FACILITIES	2,146,324	2,059,081	1,338,430	1,700,000	1,700,000	0	0%
REET TECHNOLOGY/PROP TAX ADM	24,512	23,592	14,529	23,772	24,410	638	3%
RURAL COUNTY SALES TAX	1,175,569	1,211,768	570,033	1,869,000	5,757,354	3,888,354	208%
SOLID WASTE	8,259,461	8,293,370	5,886,036	9,901,047	9,802,532	-98,515	-1%
STORM & SURFACE WATER UTILITY			3030	5,700	5,300	-400	-7%
TREASURER'S M & O	115,232	117,280	53,098	164,795	167,100	2,305	1%
TRIAL COURT IMPROVEMENT	23,201	45,614	17,004	25,000	25,000	0	0%
VETERANS ASSISTANCE	158,442	172,186	94,492	156,323	155,939	-384	0%
WATER QUALITY ASSISTANCE	18,426	16,110	2,186			0	
<b>TOTAL</b>	<b>\$88,899,254</b>	<b>\$87,230,608</b>	<b>\$57,678,024</b>	<b>\$110,385,770</b>	<b>\$100,265,952</b>	<b>-\$10,119,818</b>	<b>-9%</b>

**ISLAND COUNTY  
2021 BUDGET  
EXPENDITURES  
FUND SUMMARY**

Island County finances are organized into over 50 separate funds. Each fund acts as a separate unit for accounting and budgetary purposes. A fund is a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or fund balances. Funds allow the County to separately budget and account for revenues that are restricted by law or policy to a specific use or purpose.

Fund	Prior Years Actuals		Year to Date @	2020	2021	\$	%
	2018	2019	10/31/2019	Budget	Budget	Change	Change
2% HOTEL/MOTEL PUBLIC FACILITY	\$270,412	\$320,040	\$111,471	\$358,918	\$286,183	-\$72,735	-20%
ALCOHOL/SUBSTANCE ABUSE	326,344	357,561	146,350	257,224	386,408	129,184	50%
ANTI-PROFITEERING							#DIV/0!
AUDITOR'S M & O	134,870	116,742	94,841	146,437	137,819	-\$8,618	-6%
BOATING SAFETY PROGRAM	67,850	63,380	34,332	40,000	40,000	\$0	0%
CAPITAL DRAINAGE							0%
CASA FUND	134,092	144,762	98,792	158,003	159,603	\$1,600	1%
CLEAN WATER UTILITY	1,065,854	963,834	478,246	1,507,000	1,507,000	\$0	0%
COMM MENTAL HEALTH FACILITY							0%
CONSERVATION FUTURES	1,492,912	527,893	134,128	737,000	763,994	\$26,994	4%
CONSTRUCTION ACQUISITION	37,514	3,046,268	6,686,734	12,653,022	100,000	-\$12,553,022	-99%
CORNET BAY DOCK	13,119	13,232	9,200	17,667	17,667	\$0	0%
CORONA VIRUS RELIEF			445,301				0%
COUNTY LAW LIBRARY	23,751	24,249	15,558	26,364	26,038	-\$326	-1%
COUNTY ROAD	22,444,703	23,453,532	11,806,694	24,086,029	23,376,343	-\$709,686	-3%
COURTHOUSE EXPANSION							0%
CURRENT EXPENSE	25,750,677	26,191,202	16,868,123	30,102,401	29,533,125	-\$569,276	-2%
DEVELOPMENTAL DISABILITIES	1,405,872	1,160,864	581,521	1,195,086	1,182,825	-\$12,261	-1%
DRUG SEIZURE		472		2,500	2,500	\$0	0%
ELECTION RESERVE	350,681	209,115	331,947	342,895	492,724	\$149,829	44%
ENHANCED 911	1,146,103	904,246	580,777	831,000	831,000	\$0	0%
EQUIPMENT RENTAL/REVOLVING	3,936,439	2,881,341	1,914,421	4,514,293	4,229,116	-\$285,177	-6%
EXTENSION SERVICES	281,213	278,072	124,591	304,128	304,688	\$560	0%
FAMILY RES CNTR CAMANO	74,266	59,160	41,204	78,837	81,068	\$2,231	3%
FAMILY RES CNTR OAK HARBOR	56,739	54,667	36,625	62,730	50,043	-\$12,687	-20%
FAMILY RES CNTR SO WHIDBEY	11,149	7,027	2,982	10,334	10,606	\$272	3%
FEDERAL ASSET FORFEITURE							0%
FIRE PERMIT PROGRAM	33,839	20,573	13,463	41,000	41,000	\$0	0%
FOUR SPRINGS LAKE PRESERVE	79,737					\$0	0%
HISTORIC PRESERVATION	10,272	4,124	699	21,000	22,000	\$1,000	5%
HOMELESS HOUSING	1,452,806	836,892	850,749	1,142,396	1,421,763	\$279,367	24%
HUMAN SERVICES	669,717	425,245	147,237	404,014	563,570	\$159,556	39%
INSURANCE RESERVE	1,260,157	977,004	444,833	1,273,791	1,334,992	\$61,201	5%
INVESTMENT MAINT FUND		52,504	35,174	67,500	60,000	-\$7,500	-11%
ISL CNTY PLANNING DEV FUND	2,756,428	2,981,792	2,227,772	3,223,095	3,286,495	\$63,400	2%
JOINT TOURISM PROMOTION	369,222	414,912	264,077	439,000	351,183	-\$87,817	-20%
JUVENILE DETENTION CENTER	1,295,281	1,431,371	1,011,559	1,681,444	1,353,000	-\$328,444	-20%
LOW-INCOME HOUSING SURCHARGE	115,171	42,471	16,183	538,700	564,440	\$25,740	5%



**ISLAND COUNTY  
2021 BUDGET  
EXPENDITURES  
FUND SUMMARY**

Island County finances are organized into over 50 separate funds. Each fund acts as a separate unit for accounting and budgetary purposes. A fund is a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or fund balances. Funds allow the County to separately budget and account for revenues that are restricted by law or policy to a specific use or purpose.

Fund	Prior Years Actuals		Year to	2020	2021	\$	%
	2018	2019	Date @ 10/31/2019				
MENTAL HEALTH	189,695	103,673	149,114	206,975	252,761	\$45,786	22%
MH THERAPEUTIC COURT SALES TAX	1,184,437	1,956,751	925,929	1,809,365	1,410,137	-\$399,228	-22%
MOTOR POOL	511,928	497,780	367,217	684,438	625,639	-\$58,799	-9%
NATURAL RESOURCES	630,141	367,091	281,127	815,314	867,038	\$51,724	6%
PATHS & TRAILS	61,889	80,675	53,944	1,226,604	772,200	-\$454,404	-37%
PUBLIC HEALTH	3,186,785	2,878,985	2,420,084	3,626,449	3,711,605	\$85,156	2%
PUBLIC WORKS	-3,686	-181,252	-466,554	82,180	327,869	\$245,689	299%
REET 1 CAPITAL IMPROVEMENTS	2,096,842	413,608	1,168,391	1,825,000	2,143,875	\$318,875	17%
REET 2 CAPITAL FACILITIES	1,368,659	1,180,515	445,197	1,700,000	1,700,000	\$0	0%
REET TECHNOLOGY/PROP TAX ADM	11,674	82,516	23,282	23,772	24,410	\$638	3%
RURAL COUNTY SALES TAX	482,311	1,683,960	105,646	1,869,000	5,757,354	\$3,888,354	208%
SOLID WASTE	11,046,678	8,126,789	5,525,958	9,901,047	9,802,532	-\$98,515	-1%
STORM & SURFACE WATER UTILITY	2,464	2,354	228	5,700	5,300	-\$400	-7%
TREASURER'S M & O	143,969	148,754	94,948	164,795	167,100	\$2,305	1%
TRIAL COURT IMPROVEMENT	2,155		117	25,000	25,000	\$0	0%
VETERANS ASSISTANCE	160,591	156,517	99,590	156,323	155,939	-\$384	0%
WATER QUALITY ASSISTANCE	112,449	112,234	55,927			\$0	0%
<b>TOTAL</b>	<b>\$88,256,171</b>	<b>\$85,575,497</b>	<b>\$56,805,729</b>	<b>\$110,385,770</b>	<b>\$100,265,952</b>	<b>-\$10,119,818</b>	<b>-9%</b>

**ISLAND COUNTY  
2021 BUDGET  
ALLOCATION OF OVERHEAD COSTS INTO CURRENT EXPENSE**

The overhead administrative fee from non-general funds to the Current Expense Fund (aka General Fund) is a payment for various services provided by the general fund. The amount of each year's overhead administrative fee is calculated as follows: non-general fund budgeted expenditures less any interfund/dept. amounts are multiplied by the most recent Federal Indirect Cost Allocation Percentage Rate (as prepared by the Island County Auditor's office). An appropriate balance is maintained between resources allocated for direct services to the public and resources allocated for the costs of administration.

2019  
FEDERAL GRANT  
INDIRECT RATE  
7.07%

FUND NAME	2019 EXPENDITURES	ALLOCATION BASIS	TRANSFER
2% HOTEL/MOTEL PUBLIC	\$320,040	\$301,418	\$21,310
ALCOHOL/SUBSTANCE	357,559	14,353	0
ANTI-PROFITEERING	0		0
AUDITOR'S M & O	116,741	98,613	6,972
BOATING SAFETY PROGRAM	63,380	60,390	0
CASA FUND	144,761	131,272	9,281
CLEAN WATER UTILITY	963,834	22,681	1,604
COMMUNITY MENTAL HEALTH FACILITY	0	0	0
CONSERVATION FUTURES	527,893	360,300	25,473
CORNET BAY DOCK	13,233	10,723	758
COUNTY LAW LIBRARY	0	0	0
COUNTY ROAD	23,453,537	17,901,114	1,265,609
DEVELOPMENTAL DISABILITIES	1,160,864	215,568	15,241
DRUG SEIZURE	0	0	0
ELECTION RESERVE	209,115	189,660	13,409
ENHANCED 911			0
EQUIPMENT RENTAL & REVOLVING (ER&R)	2,881,341	2,222,380	157,122
FAMILY RES CTR CAMANO	59,161	13,949	986
FAMILY RES CTR OAK HARBOR	54,667	15,602	1,103
FAMILY RES CTR SOUTH WHIDBEY	7,026	3,282	232
FEDERAL ASSET FORFEITURE	0	0	0
FIRE PERMIT PROGRAM	20,572	17,692	1,251
FOUR SPRINGS LAKE	0	0	0
HISTORICAL PRESERVATION SURCHARGE	4,124	1,050	74
HOMELESS HOUSING SURCHARGE	836,892	624,363	0
HUMAN SERVICES FUND	425,245	162,227	0
INSURANCE RESERVE	977,007	926,584	65,509
JOINT TOURISM	414,912	392,365	27,740
JUVENILE DETENTION	1,431,371	1,306,867	92,395
LOW-INCOME HOUSING SURCHARGE	0	0	0
MENTAL HEALTH	103,672	48,688	3,442
MENTAL HEALTH THERAPEUTIC COURTS SALES TAXES	1,956,754	1,339,052	94,671
MOTOR POOL	497,780	473,119	33,449
NATURAL RESOURCES	367,097	247,661	17,510
PATHS & TRAILS	80,676	16,980	1,200
PLANNING & COMMUNITY DEVELOPMENT	2,981,797	2,712,928	191,804
PUBLIC HEALTH POOLING	2,878,991	2,524,376	178,473
PUBLIC WORKS FUND	-181,250	-241,879	0
REET 1 CAPITAL IMPROVEMENTS	0	0	0



**ISLAND COUNTY  
2021 BUDGET  
ALLOCATION OF OVERHEAD COSTS INTO CURRENT EXPENSE**

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2019  
FEDERAL GRANT  
INDIRECT RATE  
7.07%

FUND NAME	2019 EXPENDITURES	ALLOCATION BASIS	TRANSFER
REET 2 CAPITAL FACILITIES	0	0	0
REET ELECTRONIC FEE/PROP TAX ADM	82,517	82,031	0
RURAL COUNTY SALES TAXES	1,683,960	1,624,792	114,873
SOLID WASTE	8,126,785	7,344,855	519,281
STORM & SURFACE WATER	2,355	1,253	89
TREASURER'S M & O	148,752	146,269	0
TRIAL COURT IMPROVEMENT	0	0	0
VETERANS ASSISTANCE	156,517	141,611	10,012
WATER QUALITY	112,234	112,234	0
			0
<b>TOTAL</b>	<b>\$53,441,912</b>	<b>\$41,566,422</b>	<b>\$2,870,873</b>

ISLAND COUNTY  
2021 BUDGET

DIKING DISTRICT #4

DESCRIPTION	Prior Years Actuals		Year to	2019	2020	\$	%
	2018	2019	Date @ 8/31/2020				
USE OF FUND BALANCE				2,500	2,500		
LID TAX	195	195					
TOTAL REVENUES	195	195	0	2,500	2,500		
INTERFUND SERVICES	0	0	4,468	2,500	2,500		
DEBT SERVICE							
ACCUM OF ENDING FUND BALANCE							
TOTAL EXPENDITURES	0	0	4,468	2,500	2,500		